

Company Number: 349347

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE**

Annual Report and Financial Statements

for the financial year ended 31 December 2023

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
CONTENTS**

	Page
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Independent Auditor's Report	6 - 7
Appendix to the Independent Auditor's Report	8
Income and Expenditure Account	9
Balance Sheet	10
Statement of Changes in Equity	11
Information on Pobal Grant	12 - 13
Notes to the Financial Statements	14 - 21
Supplementary Information on Income and Expenditure Account	23

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
DIRECTORS AND OTHER INFORMATION**

Directors	Geralyn Costello Margaret Moore Mairead Maddock
Company Secretary	Margaret Moore
Company Number	349347
Charity Number	15387
Registered Office and Business Address	Enterprise House O'Brien Road Carlow Ireland
Auditors	McDonnell Maher & Co Chartered Accountant & Registered Auditors Market Square Bagenalstown Carlow
Bankers	Allied Irish Bank 36/37 Tullow Street Carlow
Solicitors	O'Flaherty Brown Greenville Athy Road Carlow

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2023.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(338) (2022 - €(1,452)).

At the end of the financial year, the company has assets of €28,233 (2022 - €33,965) and liabilities of €22,165 (2022 - €27,559). The net assets of the company have decreased by €(338).

Directors and Secretary

The directors who served throughout the financial year were as follows:

Geralyn Costello
Margaret Moore
Mairead Maddock

The secretary who served throughout the financial year was Margaret Moore.

There were no changes in shareholdings between 31 December 2023 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The auditors, McDonnell Maher & Co, (Chartered Accountant & Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Enterprise House, O'Brien Road, Carlow.

Signed on behalf of the board



Geralyn Costello
Director

28 March 2024



Margaret Moore
Director

28 March 2024

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board


Geraldyn Costello
Director

28 March 2024


Margaret Moore
Director

28 March 2024

INDEPENDENT AUDITOR'S REPORT

to the Members of THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE ('the company') for the financial year ended 31 December 2023 which comprise the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- o give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its deficit for the financial year then ended;
- o have been properly prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard; and
- o have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- o the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- o the Directors' Report have been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Catriona Kavanagh
for and on behalf of
MCDONNELL MAHER & CO
Chartered Accountant & Registered Auditors
Market Square
Bagenalstown
Carlow

28 March 2024

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- o Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- o Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- o Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- o Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE**

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income		357,426	274,982
Expenditure		<u>(357,764)</u>	<u>(276,434)</u>
Deficit for the financial year		<u>(338)</u>	<u>(1,452)</u>
Total comprehensive income		<u>(338)</u>	<u>(1,452)</u>

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
BALANCE SHEET**

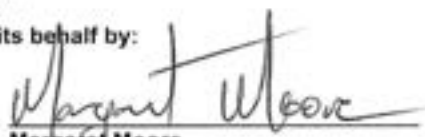
as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	7	<u>7,069</u>	<u>8,986</u>
Current Assets			
Debtors	8	1,072	941
Cash and cash equivalents		<u>20,092</u>	<u>24,038</u>
		<u>21,164</u>	<u>24,979</u>
Creditors: amounts falling due within one year	9	<u>(16,373)</u>	<u>(20,319)</u>
Net Current Assets		<u>4,791</u>	<u>4,660</u>
Total Assets less Current Liabilities		<u>11,860</u>	<u>13,646</u>
amounts falling due after more than one year	10	<u>(5,792)</u>	<u>(7,240)</u>
Net Assets		<u>6,068</u>	<u>6,406</u>
Reserves			
Income and expenditure account		<u>6,068</u>	<u>6,406</u>
Members' Funds		<u>6,068</u>	<u>6,406</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 28 March 2024 and signed on its behalf by:


 Geraldyn Costello
 Director


 Margaret Moore
 Director

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
 GUARANTEE
 STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2023

	Retained surplus	Total
	€	€
At 1 January 2022	8,064	8,064
Deficit for the financial year	(1,452)	(1,452)
Other movements in Members' Funds	(206)	(206)
At 31 December 2022	6,406	6,406
Deficit for the financial year	(338)	(338)
At 31 December 2023	6,068	6,068

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED
BY GUARANTEE
INFORMATION RELATING TO THE POBAL GRANT**

for the financial year ended 31 December 2023

Grants and Other Information

Name of State Agency	Type of Funding	Details of Funding	Amount €
Pobal	Programme for City & County Childcare Committees (Core Funding)	To fund the administrative supports for the National Childcare Funding Programme and for the implementation of the local implementation plan including pay and general administration, service provision/charitable activity and specified others, including such expenditure as advertising and consultancy.	274,465
Pobal	Core Funding Support	To provide information, support and advice to early years and school age services and parents on the new Core Funding model.	6,300
Pobal	Parent and Toddler Funding	To assist parent and toddler groups. This grant is restricted to assisting active parent and toddler groups	4,300
Pobal	Child Minding Action	To improve access to high quality and affordable early learning and care and school-age childcare through childminding.	2,500
Pobal	Learner Funding	To assist towards the cost of training to support Early Years practitioners to attain appropriate qualifications. This grant is restricted to fund the above programme.	1,500
Pobal	AIM Funding	To support The Access and Inclusion Model programmes at local level on behalf of The Department for Children and Youth Affairs.	5,803
Pobal	Ukraine Response Supplementary Funding 2023	To deliver the DCEDIY approved 2023 Local Implementation Plan – Statement of Work, supporting the childcare sector to deliver quality, accessible and affordable early learning care and school age services.	15,580
Pobal	National Siolta Aistear Initiative (NSAI)	To deliver the DCEDIY approved 2023 Local Implementation Plan – Statement of Work, supporting the childcare sector to deliver quality, accessible and affordable early learning care and school age services.	1,500

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED
BY GUARANTEE**

INFORMATION RELATING TO THE POBAL GRANT

for the financial year ended 31 December 2023

Pobal	CMDO Funding	To deliver the DCEDIY approved 2023 Local Implementation Plan – Statement of Work, supporting the childcare sector to deliver quality, accessible and affordable early learning care and school age services.	36,500
Pobal	CMDO Set Up Costs	To deliver the DCEDIY approved 2023 Local Implementation Plan – Statement of Work, supporting the childcare sector to deliver quality, accessible and affordable early learning care and school age services.	5,509
			<hr/> <hr/> 353,957

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. General Information

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 349347. The registered office of the company is Enterprise House, O'Brien Road, Carlow, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Turnover mainly represents core and operational funding from Pobal.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
----------------------------------	---	---------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The Carlow County Childcare Committee CLG is a registered charity and have availed of the charity tax exemption.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Foreign currencies

These accounts are presented in Euro (€).

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Operating deficit	2023	2022
	€	€
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	1,917	1,917
Government grants received	(1,448)	(1,448)
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2022 - 4).

One employee received benefits (excluding employer pensions costs) of €60,000 or greater during the year ended 31st December 2023.

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2023	34,674	34,674
	<u> </u>	<u> </u>
At 31 December 2023	34,674	34,674
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2023	25,688	25,688
Charge for the financial year	1,917	1,917
	<u> </u>	<u> </u>
At 31 December 2023	27,605	27,605
	<u> </u>	<u> </u>
Net book value		
At 31 December 2023	7,069	7,069
	<u> </u>	<u> </u>
At 31 December 2022	8,986	8,986
	<u> </u>	<u> </u>

8. Debtors	2023	2022
	€	€
Prepayments	1,072	941
	<u> </u>	<u> </u>

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

9. Creditors	2023	2022
Amounts falling due within one year	€	€
Other creditors	107	126
Accruals	1,845	1,845
Deferred income	14,421	18,348
	<u>16,373</u>	<u>20,319</u>
Other creditors comprises of unutilised grants for 2023 which are repayable in 2024.		
10. Creditors	2023	2022
Amounts falling due after more than one year	€	€
Government grants (Note 11)	5,792	7,240
	<u>5,792</u>	<u>7,240</u>
11. Government Grants Deferred	2023	2022
	€	€
Capital grants received and receivable		
At 1 January 2023	11,584	11,584
Amortisation		
At 1 January 2023	(4,344)	(2,896)
Amortised in financial year	(1,448)	(1,448)
	<u>(5,792)</u>	<u>(4,344)</u>
At 31 December 2023	(5,792)	(4,344)
Net book value		
At 31 December 2023	5,792	7,240
	<u>5,792</u>	<u>7,240</u>
At 1 January 2023	7,240	8,688
	<u>7,240</u>	<u>8,688</u>

The Department of Children, Equality, Disability, Integration and Youth (DCEDIY) under the Early Childcare and Education Programme approved and provided a capital grant of €12,010 for the installation and upgrade of computer equipment. €1,448 of this grant will be released to the profit and loss account each year for 8 years, this being the estimated useful life of the assets.

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

12. State Funding

<p>Agency Government Department Grant Programme</p> <p>Purpose of the Grant</p>	<p>Pobal Department of Children, Equality, Disability, Integration and Youth Programme for City & County Childcare Committees (Core Funding) To fund the administrative supports for the National Childcare Funding Programme and for the implementation of the local implementation plan including pay and general administration, service provision/charitable activity and specified others, including such expenditure as advertising and consultancy.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the Year Fund Deferred at 31.12.2023 Underspent at 31.12.2023 Capital Grant Restriction on use</p>	<p>273,594.66 1 Year from January to December 2023. 12,837.71 273,594.66 274,464.85 11,919.37 48.15 No Core funding is restricted to be specifically used towards the delivery of service described above in the purpose of the grant.</p>
<p>Agency Government Department Grant Programme Purpose of the Grant</p>	<p>Pobal Department of Children, Equality, Disability, Integration and Youth Parent and Toddler Funding To assist parent and toddler groups. This grant is restricted to assisting active parent and toddler groups.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the year Fund Deferred at 31.12.2023 Capital Grant Restriction on use</p>	<p>4,300 1 Year from January to December 2023. 0 4,300 4,300 0 No This grant is restricted to assisting active parent and toddler groups.</p>
<p>Agency Government Department Grant Programme Purpose of the Grant</p>	<p>Pobal Department of Children Equality, Disability Integration and Youth Learner Fund To assist towards the cost of training to support Early Years practitioners to attain appropriate qualifications.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the year Fund Deferred at 31.12.2023 Capital Grant Restriction on use</p>	<p>1,500 1 Year from January to December 2023. 0 1,500 1,500 0 No This grant is restricted to fund the above programme.</p>

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2023
Term of Grant
Fund Deferred at 31.12.2022
Received in the year
Spent in the year
Fund Deferred at 31.12.2023
Capital Grant
Restriction on use

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2023
Term of Grant
Fund Deferred at 31.12.2022
Received in the year
Spent in the year
Fund Deferred at 31.12.2023
Capital Grant
Restriction on use

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2023
Term of Grant
Fund Deferred at 31.12.2022
Received in the year
Spent in the year
Fund Deferred at 31.12.2023
Capital Grant
Restriction on use

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2023
Term of Grant
Fund Deferred at 31.12.2022
Received in the year
Spent in the year
Fund Deferred at 31.12.2023
Capital Grant
Restriction on use

Pobal

Department of Children Equality, Disability Integration and Youth
The Access and Inclusion Model (AIM)
To support The Access and Inclusion Model programmes at local
level on behalf of The Department for Children and Youth Affairs.

5,806
1 Year from January to December 2023.
-3
5,806
5,803
0
No
This grant is restricted to fund the above programme.

Pobal

Department of Children Equality, Disability Integration and Youth
EDI
To support the Equality, Diversity and Inclusion programmes at
local level.

2,500
1 Year from January to December 2023.
0
2,500
0
2,500
No
This grant is restricted to fund the above programme.

Pobal

Department of Children Equality, Disability Integration and Youth
National Childminding Action Plan
To improve access to high quality and affordable early learning
and care and school-age childcare through childminding.

2,500
1 Year from January to December 2023
0
2,500
2,500
0
No
This grant is restricted to fund the above programme.

Pobal

Department of Children Equality, Disability Integration and Youth
Core Funding Supports
To provide information, support and advice to early years and
school age services and parents on the new Core Funding model

6,300
1 Year from January to December 2023.
0
6,300
6,300
0
No
Core funding is restricted to be specifically used towards the
delivery of service described above in the purpose of the grant.

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

<p>Agency Government Department Grant Programme Purpose of the Grant</p>	<p>Pobal Department of Children Equality, Disability Integration and Youth Ukraine Response Supplementary Funding 2023 To deliver the DCEDIY approved 2023 Local Implementation Plan – Statement of Work, supporting the childcare sector to deliver quality, accessible and affordable early learning care and school age services. 15,580 1 Year from January to December 2023 0 15,580 15,580 0 No This grant restricted to be specifically used towards the delivery of service described above in the purpose of the grant.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the year Fund Deferred at 31.12.2023 Capital Grant Restriction on use</p>	<p>15,580 1 Year from January to December 2023 0 15,580 15,580 0 No This grant restricted to be specifically used towards the delivery of service described above in the purpose of the grant.</p>
<p>Agency Government Department Grant Programme Purpose of the Grant</p>	<p>Pobal Department of Children Equality, Disability Integration and Youth CMDO set up costs To fund the set-up costs for the new post of Childminding Development Officer in Carlow CCC. 0 1 Year from January to December 2023. 5,509 0 5,509 0 No This grant is restricted to fund the above programme.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the year Fund Deferred at 31.12.2023 Capital Grant Restriction on use</p>	<p>0 1 Year from January to December 2023. 5,509 0 5,509 0 No This grant is restricted to fund the above programme.</p>
<p>Agency Government Department Grant Programme Purpose of the Grant</p>	<p>Pobal Department of Children Equality, Disability Integration and Youth Additional EDI funding (Sligo CCC) To support the Equality, Diversity and Inclusion programme at a local level 0 1 Year from January to December 2023. 1.63 0 1.63 0 No This grant is restricted to fund the above programme.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the year Fund Deferred at 31.12.2023 Capital Grant Restriction on use</p>	<p>0 1 Year from January to December 2023. 1.63 0 1.63 0 No This grant is restricted to fund the above programme.</p>
<p>Agency Government Department Grant Programme Purpose of the Grant</p>	<p>Pobal Department of Children Equality, Disability Integration and Youth NSAI (DCEDIY) To deliver information workshops on the National Slóta Aistear Initiative (NSAI) in the County. 1,500 1 Year from January to December 2023 0 1,500 1,500 0 No This grant is restricted to fund the above programme.</p>
<p>Total Grant Award 2023 Term of Grant Fund Deferred at 31.12.2022 Received in the year Spent in the year Fund Deferred at 31.12.2023 Capital Grant Restriction on use</p>	<p>1,500 1 Year from January to December 2023 0 1,500 1,500 0 No This grant is restricted to fund the above programme.</p>

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	Stay and Play Sessions
Purpose of the Grant	To fund the delivery of Stay and Play sessions for Ukrainian families and children in Co. Carlow.
Total Grant Awarded 2023	0
Term of Grant	1 Year from January to December 2023.
Fund Deferred at 31.12.2022	-4.00
Received in the year	0
Spent in the year	0
Grant to be repaid at 31.12.2023	-4.00
Capital Grant	No
Restriction on Use	This grant is restricted to the delivery of Stay and Play sessions for Ukraine families and children in Co. Carlow.
Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Purpose of the Grant	Childminding Development Officer
Total Grant Award 2023	36,500
Term of Grant	1 Year from January to December 2023.
Fund Deferred at 31.12.2022	0
Received in the year	36,500
Spent in the year	36,500
Fund Deferred at 31.12.2023	0
Capital Grant	No
Restriction on Use	This grant is restricted to fund the above programme

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2023.

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

16. Tax Compliance

The Carlow County Childcare Committee CLG is compliant with relevant circulars including 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payment".

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

17. Other Income

Other income is made up of the following:

	2023 €	2022 €
Aistear Books	45	-
Sunflower P+T	1,100	-
Mullingar Park Hotel	109	-
NSAI Training	62	-
Kilkenny CCC	235	-
Tipperary CCC	235	-
Wexford CCC	235	-
	<u>2,021</u>	<u>-</u>

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 March 2024.

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

**THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY
GUARANTEE**
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2023

	2023 €	2022 €
Income		
Core Funding - Pobal	274,465	251,452
Core Funding Support	6,300	2,100
Parent and Toddler Funding	4,300	4,360
CMDO Funding	36,500	474
Ukraine Response Grant	15,580	-
CMDO Set Up Costs	5,509	-
Learner Funding	1,500	3,750
AIM Funding	5,803	6,210
NSAI funding	1,500	690
Childminding Action	2,500	2,000
EDI Funding	-	2,498
Government grants released to the P/L account	1,448	1,448
Sundry income	2,021	-
	<u>357,426</u>	<u>274,982</u>
Expenditure		
Wages and salaries	179,836	156,965
Social welfare costs	-	19,199
Staff defined contribution pension costs	26,542	26,477
Staff defined benefit current service costs	958	1,544
Staff training	8,146	1,100
Other Staff Costs	10,797	310
Recruitment Costs	684	-
Rent payable	13,262	13,882
Insurance	3,305	4,124
Light, heat and phones	4,694	5,386
Repairs and maintenance	2,397	713
Printing, postage and stationery	2,822	1,394
Computer costs	11,899	5,613
Administration Expenditure	1,495	6,356
AIM expenditure	5,803	6,213
Childminding development expenditure	2,500	2,000
Parent and Toddler Expenditure	4,300	4,360
Travelling and entertainment	-	6,058
Learner Fund Expenditure	1,500	3,750
NSAI Funding	1,500	694
EDI Funding Expenditure	-	2,498
Object 1 - Finance and Governance	880	-
Object 2 - Quality	2,574	-
CMDO Post	5,509	474
Core Funding Support	6,300	2,100
Objective 4 and 5	429	-
Objective 6 - Early Years Policy	666	-
Objective 7 - Sector Development	292	-
Ukraine Costs	15,580	-
CMDO Salaries	36,500	-
Accountancy Fees	-	62
Bank charges	476	469
General expenses	15	811
Other Expenses	2,021	-
Subscriptions	300	100
Auditor's remuneration	1,865	1,865
Depreciation	1,917	1,917
	<u>357,764</u>	<u>276,434</u>
Net deficit	<u>(338)</u>	<u>(1,452)</u>